



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 2-2004

Question and Answer: The New CPE Rules

When do the new continuing professional education (CPE) rules take effect?

The amended CPE rules were effective January 1, 2004.

Where can I obtain a copy of the amended CPE rules?

The amended CPE rules were published in the November 2003 issue of the Activity Review. The rules are also available on the Board's web site, www.cpaboard.state.nc.us.

What are the changes that will affect me as a licensee?

The biggest change to licensees is how CPE credit hours are determined for self-study courses.

Effective January 1, 2004, CPE sponsors will determine CPE credit for self-study courses on an hour-for-hour basis. In other words, one hour of work (50 minutes) equals one hour of credit.

Prior to January 1, 2004, self-study CPE was determined at the rate of two hours of work equaled one hour of credit.

After January 1, 2004, CPE sponsors that prepare self-study courses will determine the credit hours for those courses and will issue certificates of completion that reflect the CPE credit to be claimed by a licensee [21 NCAC 8G .0409(c)].

If you have questions regarding how the CPE sponsor calculated the CPE credit, you must contact the CPE sponsor.

In a formal learning activity, a licensee can now claim one-half (.5) CPE

credit (equal to 25 minutes) after the first credit hour of the formal learning activity.

For example, a group course which lasts 100 minutes will equal two (2) contact hours and can be claimed as two (2) CPE credits. A group course that lasts 75 minutes will equal 1.5 contact hours and can be claimed as 1.5 CPE credits.

When individual segments of a group course are less than 50 minutes each, the individual segments should be added together to determine the total number of contact hours.

For example, a group course which consists of five 30-minute segments will equal 150 minutes—three (3) contact hours—and can be claimed as three (3) CPE credits [21 NCAC 8G .0409(a)].

Effective January 1, 2004, all licensees must take at least eight (8) hours of non self-study CPE as part of the annual CPE requirement.

In other words, no more than 32 hours of the annual 40-hour requirement may be self-study.

A licensee is not required to take any self-study CPE, but is required to take at least eight (8) hours of CPE that is not self-study. [21 NCAC 8G .0409(c)].

Another change in the CPE rules is the disciplinary action that the Board may take against a licensee who fails to comply with the annual CPE requirement.

Effective January 1, 2004, a licensee's first failure to fulfill the annual CPE

requirement will result in a one-year conditional certificate and a \$100.00 civil penalty.

The second failure, within a five-calendar year period, to fulfill the annual CPE requirement will result in a one-year conditional certificate and a \$250.00 civil penalty.

It is the Board's policy to publish the name, address, and certificate number of each licensee who is disciplined for failure to meet the annual CPE requirement.

Can I claim 40 hours and 25 minutes of CPE on my annual certificate renewal form?

Yes, you may claim 40 hours and 25 minutes (40.5 CPE credit hours) on your annual certificate renewal form, giving you .5 credit hours to carry forward. Please note that all partial credit hours must be rounded down to the nearest half-hour.

CPE Rules
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www.cpaboard.state.nc.us

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J. Michael Barham, CPA, Joins Board Staff as Deputy Director

Robert N. Brooks, Executive Director of the North Carolina State Board of CPA Examiners, recently announced that the Board has hired J. Michael (Mike) Barham, CPA, as Deputy Director of the Board. Barham began his employment with the Board on January 2, 2004.

As Deputy Director, Barham will oversee the administrative and financial operations of the Board, including personnel matters, and will assist the Professional Standards staff with technical violations.

Said Brooks, "The Board is very fortunate to have Mike as a member of the staff. With his qualifications and experience, he could have gone anywhere in the business world."

Licensed as a North Carolina CPA in 1991, Barham has nearly 30 years experience with the State of North Carolina, most recently as Deputy State Treasurer/Chief Financial Officer of the Department of State Treasurer from June 2001 - December 2003.

His duties with the Department of State Treasurer included the financial management of more than \$60 billion in assets; implementation of the State-wide on-line core banking system; conversion of \$60 billion in assets to a new master custody relationship; presentation of the biennium budget to the General Assembly; and oversight of budget, payroll, cash management, accounts payable, purchasing, financial reporting, and investment accounting.

From April 1996 - May 2001, Barham was employed by the Department of Crime Control and Public Safety as Chief Financial Officer and was responsible for managing the Department's more than \$1 billion budget; implementing the Automated Grants Management System that accounts for more than \$500 million in grants; and presenting the biennium budget to the General Assembly.

As State Cash Management Officer with the Office of State Controller from May 1987 - March 1996, Barham imple-

mented the State Cash Management Control System and the Central Payroll System, two of the three major on-line State financial management systems maintained by the State Controller; managed the Office of State Controller's cash management and central payroll staff; and prepared the Annual Statement of the Condition of the General Fund and the Highway Fund utilized by the Office of State Budget Planning and Management and the General Assembly in making financial decisions.

Barham was previously employed by the Department of State Treasurer from October 1976 - May 1987 as Director of Accounting--a position which required him to implement the Core Banking System and the Investment Accounting System, two of the major automated financial systems maintained by the State Treasurer; to manage the State Treasurer's accounting system and staff which was responsible for more than \$20 billion in cash and investments; and to develop a Performance Measurement System for equity portfolio advisors.

From May 1974 - October 1976, Barham was Assistant State Auditor with the Office of the State Auditor and was responsible for auditing major departments, including the Department of State Treasurer; and assisting with the preparation of the State of North Carolina's Consolidated Annual Financial Report.

Barham is a member of the American Institute of CPAs, the North Carolina Association of CPAs, and the North Carolina Association of Governmental Accountants.

A native of Raleigh, Barham received a bachelor of science in accounting from the University of North Carolina at Wilmington in 1974.

Barham and his wife Sarah have two children--a daughter who is a student at the University of North Carolina at Greensboro and a son who is a student at Hargrave Military Academy.

2004 Board Meetings

March 24*

April 19

May 17

June 22

July 15**

August 23

September 20

October 25

November 22

December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public. Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

*3:00 p.m.

**Greensboro

Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees and firms should mail or fax changes to Alice Steckenrider. Address changes can also be e-mailed to alicegst@bellsouth.net.

Exam candidates are encouraged to mail or fax changes to Phyllis Elliott. Address changes can also be e-mailed to pwelliott@bellsouth.net.

Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at mbrooks@bellsouth.net.

Reclassifications

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

01/20/04 William H. Benson Wilkesboro, NC

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

12/01/03	Mitzie Lawhern Weatherly	Greensboro, NC
12/02/03	Kurtis J. Krake	Winston-Salem, NC
12/04/03	John Michael West	Eden, NC
12/09/03	Ann Elizabeth Pletcher	Greensboro, NC
12/09/03	Elizabeth Woodard Pollard	Tryon, NC
12/10/03	Samuel Cameron Stell, Jr.	Cooper City, FL
12/15/03	David Carr	Kernersville, NC
12/15/03	James Floyd Turner, III	Birmingham, AL
12/16/03	Wendy Warren Loehr	Culver, IN
12/16/03	Jennifer Lynn Koch	Fredericksburg, VA
12/18/03	Boyd Worth Davis	Charlotte, NC
12/18/03	Joe Lee Price, II	Charlotte, NC
12/18/03	Maximilian Mazzone	Naples, FL
12/19/03	Elizabeth Hoover Davis	Lenoir, NC
12/29/03	Janice Scoggins Sachs	Charlotte, NC
12/29/03	Denise Esberg	Yardley, PA
12/30/03	Harold Lee Durham, Jr.	Charlotte, NC
12/30/03	Conner Fred Wagstaff, III	Birmingham, AL
12/30/03	Celestine Louise Simmons	Greensboro, NC
01/06/04	Harry Robert Crawford	Destin, FL
01/06/04	Michael Robert Weinberg	Charlotte, NC
01/06/04	Nelia Diaz Hauchman	Chapel Hill, NC
01/06/04	Carlos Alberto Morales	Fort Myers, FL
01/06/04	Mary Lou D. Ruderman	Pompano Beach, FL
01/06/04	Andrea Ruth Whitfield	Durham, NC
01/07/04	Ronald Dean Campbell	Raleigh, NC
01/08/04	Barbara G. Rossow	Charlotte, NC
01/12/04	Fredda Thompson Umphlett	Greensboro, NC
01/13/04	Becky Sue McRorie	Durham, NC
01/20/04	Richard William Holmes	Charlotte, NC
01/21/04	Jay Stuart Horton	Taylors, NC
01/23/04	Richard C. Cox	Charlotte, NC
01/28/04	Lisa Garber Wells	Charlotte, NC
01/29/04	Thomas Alban Jones	Canyon Country, CA
01/30/04	Frances Scoggin Jones	Matthews, NC

CPE Rules *continued from front*

Does the eight hours of non-self study CPE have to be one 8-hour group course?

No, the eight hours of non-self-study CPE does not have to be one 8-hour course. You may take one 8-hour course, two 4-hour courses, four 2-hour courses, etc., as long as none of the courses are self-study.

If I take a self-study course in 2004, do I double the CPE credits listed on the course completion certificate?

No, the CPE sponsor is responsible for calculating the recommended number of CPE credits for each self-study course.

The certificate of completion will indicate the correct number of CPE credits, in 50-minute hours, you can claim for the course.

If you have questions regarding how the CPE sponsor calculated the CPE credit, you must contact the CPE sponsor.

I have 20 hours of carry-forward CPE credit from the previous CPE year and due to time constraints, I plan to take 20 hours of CPE this year. Can I use self-study courses for all 20 hours?

No, at least eight hours of the CPE you take must be non-self-study. When hours are used as carry-forward, they lose their self-study/non-self-study characteristics.

If you have any questions regarding the amended CPE rules, please contact Buck Winslow, Manager of Licensing, by telephone at (919) 733-1421 or by e-mail at buckwins@bellsouth.net.

Reinstatements

01/20/04

Victor Wayne Bruce, #23985
 Lonnie Wayne Carraway, #12701
 Nathan Taylor Garrett, Jr., #21965
 William Bradley Jones, #16576
 Christopher Todd Long, #25584
 Catherine Ann Dorey Merrill, #17491
 Rodney Duane Van Scoy, #19906

Certificates Issued

At its January 20, 2004, meeting, the Board approved the following applications for certification:

Wesley B. Allen	Wade Edwin Kruse
James R. Anderson	Christian M. Kurtz
Christopher Douglas Andrews	Brooke Gabrielle Lariviere
Natasha Wooten Bargoil	Aichun Li
Kiersten Lynn Barnes	George Thomas Lowe
Kenneth James Beam	Clair Freeman Marshall
Jessica Kaye Biddix	Bernard Christian Massey
David McLeod Boggs	Ashley Matthews
Desiree Conyers Bowling	George Lamont Matthews, Sr.
Briana Lynn Bragg	Edward Tompson Moore, Jr.
Joshua Steven Branch	Beatrice N. Muganda-Slaughter
Kelly Lemons Brown	Joseph W. Mulpas
Adam Eli Buchanan	Jennifer Lynn Pettie
Laura Calabria	Emily Hardy Pickard
Amy Ellyne Carrillo	Rebecca Potter
Timothy Alan Cobb	Vivekanand C. Ramsaroop
Matthew Scott Coffey	Jennifer Jones Rivers
Derek Todd Craig	Frank J. Sambor
Linda Marie Czuhai	Craig Walter Schubert
Tracey Russell Dail	Eric Ryan Shander
Ginger Riggs Draper	Randall Elbert Sheffield
Allison J. Dunn	Nicole Kristina Simmons
Bobby Brian Dunn	Dana Keith Smith
David Jason Falcone	Michael Anderson Spittle
Kim Melanie Ferace	Tony Dee Stallings
Emily W. Ferguson	David Harrison Stuart
Sherri Lynn Freudiger	Jackie Renee Taylor
Julie Elizabeth Gardner	John P. Thomas
H. Allen Godwin	Jeffrey Allen Thompson
Mark Allen Goodenow, Jr.	Cameron Michael Wallace
Jeremy Dean Hicks	Jennifer Lynn Wallace
Thomas Bradley Hicks	Michael Kevin Walsh
Matthew R. Hilker	Joseph Henry Wasserman
Katherine Newton Hinson	David Wesley Weaver
Brent Anthony Horton	Summer Lowe Webbink
Thomas Andrew Jackson	Tina Marie Whitt
Adam Wencel Jacques	Blake Franklin Williams
Jared Heath James	Donna Garner Willis
John S. Jenkins	Kevin Michael Wright
Stephanie Phillips Keating	John Samuel Wright
Christopher L. Kerstetter	Mei Chang Xie
Candice Miles Kish	Tami Lyn Yoshimoto

Confidentiality Rule Amended

On November 24, 2003, the North Carolina State Board of CPA Examiners held a public rule-making hearing to consider amending 21 NCAC 8N .0205, *Confidentiality*.

The amended rule, which was effective February 1, 2004, reads as follows (amended text is underlined):

21 NCAC 8N .0205 - Confidentiality

(a) Nondisclosure. A CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client.

(b) Exceptions. This Rule shall not be construed:

(1) to relieve a CPA of any report obligations pertaining to Section .0400 of this Subchapter; or

(2) to affect in any way the CPA's compliance with a validly issued subpoena or summons enforceable by this Board or by order of a court; or

(3) to preclude the CPA from responding to any inquiry made by the AICPA Ethics Division or Trial Board, by a duly constituted investigative or disciplinary body of a state CPA society, or under state statutes; or

(4) to preclude the disclosure of confidential client information necessary for the peer review process or for any quality review program; or

(5) to preclude the CPA from assisting the Board in enforcing the accountancy statutes and rules; or

(6) to affect a CPA's disclosure of confidential information to state or federal authorities when the CPA concludes in good faith based upon professional judgment that a crime is being or is likely to be committed; or

(7) to affect a CPA's disclosure of confidential information when such disclosure is required by state or federal laws or regulations.

If you have questions regarding the amended rule, please contact Robert N. Brooks, the Board's Executive Director, by telephone at (919) 733-1425 or by e-mail at rnbrooks@bellsouth.net.

Frequently Asked Questions: The Computer-Based Exam

When was the final administration of the pencil-and-paper Uniform CPA Examination?

November 2003 was the final administration of the pencil-and-paper exam.

When will the computer-based Uniform CPA Examination be introduced?

The computer-based exam will be available beginning April 5, 2004.

When will the applications for the computer-based exam be available? How do I request an application?

Applications for the computer-based exam will be available from the Board no later than March 1, 2004.

To have an application mailed to you, call the Board's application line, 1-800-211-7930, or send an e-mail (which includes your full name, mailing address and telephone number) to pwelliot@bellsouth.net.

The applications will also be made available on the Board's web site, www.cpbboard.state.nc.us.

Please note that each applicant, including those applicants who have previously taken the pencil-and-paper exam, must complete an initial application the first time he or she applies to take the computer-based exam.

How much will it cost to sit for the computer-based exam?

Each candidate will pay an application/administrative fee, plus a fee for each exam section for which he or she is applying (see chart at right).

Will the content of the computer-based exam be different from the content of the pencil-and-paper exam?

The content of the computer-based exam will be different from the content of the pencil-and-paper exam. (For a comparison of the two exams, please see chart on page 6.)

What are the content changes?

Information on the proposed structure and content of the computer-based exam is discussed in "Proposed Structure & Content Specifications for the

Uniform CPA Examination," which is available for download from www.cpa-exam.org, the AICPA's exam web site.

What is the length of the computer-based exam?

The computer-based exam will be 14 hours long; the pencil-and-paper exam was 15.5 hours long. (For a comparison of the two exams, please see chart on page 6.)

Will the computer-based exam include essay questions?

Essays (constructed responses) will be incorporated into the exam simulations.

Are the education requirements for taking the exam also changing?

The education requirements for the computer-based exam are the same as the education requirements for the pencil-and-paper exam.

Will I still have 120 days after taking the exam to meet the educational requirements?

Candidates will still have 120 days after taking the exam to meet the educational requirements.

Will my current conditioning change under the computer-based exam?

A candidate will retain credit for the sections of the exam already passed. However, if a candidate does not pass the remaining sections of the exam prior to October 31, 2005, the credits earned on the pencil-and-paper exam will expire.

How will my current credits transfer to the computer-based exam?

Credits earned on the pencil-and-paper exam will transfer to the computer-based exam as shown in the chart on page 6.

How much time do I have to pass all sections of the computer-based exam?

Once a candidate receives credit for a section of the exam, he or she will be allowed a maximum of 18 months to pass all remaining sections of the exam in order to retain credit for the passed section(s).

What is a "testing window"?

The computer-based exam will be available approximately 60 days out of each calendar quarter. This 60 day period is called a testing window and there will be four testing windows each calendar year.

A candidate may take any of the four exam sections during any testing window. However, a candidate may take each section of the exam only one time during a testing window.

How often can I take the computer-based exam?

A candidate will be allowed to take each section of the exam up to four times a year with a limit of one time per section in each testing window.

Computer-Based Exam
continued on page 6

COMPUTER-BASED UNIFORM CPA EXAM FEES

Administrative/Application Fee (initial candidate*)	\$230.00
Administrative/Application Fee (re-exam candidate**)	\$75.00
Auditing & Attestation (AUDIT)	\$134.50
Financial Accounting & Reporting (FAR)	\$126.00
Regulation (REG)	\$109.00
Business Environments & Concepts (BEC)	\$100.50

*candidate who has not previously applied for the computer-based exam

**candidate who has previously applied for the computer-based exam

Computer-Based Exam

continued from page 5

Will the computer-based exam inhibit state boards' ability to monitor candidates?

State boards' responsibilities will not be diminished or negatively affected by the computer-based exam.

State boards will continue to determine candidates' eligibility and notify candidates of their grades.

State boards have the responsibility to administer or oversee the administration of the exam in their jurisdiction.

What assistance will be provided to candidates to help them prepare for the computer-based exam?

Familiarization materials are available on the AICPA's exam web site (www.cpa-exam.org) and on CD-ROM.

The AICPA will develop the materials and will make them available to state boards, state societies, schools, and candidates, prior to the launch of the computer-based exam.

Will I be required to take all four sections in a two-day period?

A candidate may take each section separately and the candidate will schedule when he or she wants to take each section.

Will I be required to take the sections in a specific order?

Candidates can choose to take the sections in any order.

Will I be required to pass one section of the exam before applying to take another section?

Candidates will not be required to pass one section before applying to take another section of the exam.

Once I apply for the exam, how long will it be before I actually take the exam?

The Board will need to verify an initial candidate's educational eligibility before issuing a "Notice to Schedule," so the process will take a few weeks.

A re-exam candidate should receive a Notice to Schedule within a few days of applying to the Board.

The Notice to Schedule is valid for six months from the date of issue, so a candidate will have a set period of time to schedule and take the exam section(s).

How will I schedule an appointment to take the exam?

After applying to the Board and receiving a Notice to Schedule, a candidate will contact the testing center to schedule a testing appointment. The Notice to Schedule is valid for 6 months from the date of issue, so a candidate will have a set period of time to schedule and take the exam section(s).

Will all candidates take the same examination, or will each candidate take a different test?

Candidates will take different, equivalent exams. In the computerized testing environment, each candidate's examination will consist of items drawn from a pool of test questions according to defined specifications.

Although candidates will take different tests, the specifications will ensure that the results are comparable.

The specifications will also include "exposure controls" to limit the extent to which examinees are administered the same sets of questions.

With candidates taking different tests, how does the AICPA ensure that each candidate is being correctly assessed?

The test delivery system will ensure that all tests meet content and psychometric specifications.

The testing package delivered to test centers will contain not only test items, but also the rules for the administration of tests drawn from that collection of items.

All items will be classified according to their content and statistical properties before they are administered in an operational test.

The testing software will then administer items according to the specifications to ensure that each candidate is administered a test of appropriate content coverage and difficulty.

Who will be responsible for certifying someone as an ADA candidate?

The Board will continue to determine if a candidate qualifies as an ADA candidate.

Will the scoring/grading change to pass/fail with the computer-based exam?

North Carolina candidates will continue to receive numerical grades.

Can I immediately find out my score/grade after taking a section of the exam?

No, the computer-based exam will contain structured responses that must be transmitted to the AICPA for scoring.

When will I receive my scores/grades?

There will no longer be a Uniform Grade Mailing Date. The computer-based exam will contain structured responses that must be transmitted to the AICPA for scoring, so it is anticipated that it will be several weeks before scores/grades are available for mailing.

Can I request a review of my grades or an appeal of my grades under the computer-based exam?

A candidate can still request a review or an appeal of his or her grades, but the process will be slightly different than with the pencil-and-paper exam.

Additional information on the computer-based exam is available from the AICPA's exam web site, www.cpa-exam.org, or the Board's web site, www.cpa-board.state.nc.us.

If you have questions about the computer-based exam, please contact Phyllis Elliott by e-mail at pwelliott@bellsouth.net.

PAPER-AND-PENCIL EXAM

Auditing (4.5 hours)

Financial Accounting & Reporting (4.5 hours)

Accounting & Reporting (3.5 hours)

Business Law & Professional Responsibilities (3.0 hours)

COMPUTER-BASED EXAM

Auditing & Attestation (4.5 hours)

Financial Accounting & Reporting (4.0 hours)

Regulation (3.0 hours)

Business Environment & Concepts (2.5 hours)

North Carolina State Board of CPA Examiners

Directory of Board Services

Main Telephone Number	(919) 733-4222
Fax Number	(919) 733-4209
Toll-Free Application Line	1-800-211-7930 (for requesting exam & licensing applications)
Mailing Address	PO Box 12827, Raleigh, NC 27605-2827
Physical Address	1101 Oberlin Road, Suite 104, Raleigh, NC 27605-1169
Web Site	http://www.cpaboard.state.nc.us
Office Hours	Monday - Friday, 8 a.m. - 5 p.m. (closed on State holidays)

Please use the following directory to correctly identify the person to contact to receive prompt service from the Board. If the person with whom you need to speak is unavailable, you may leave a message on his or her voice mail or you may press "0" to reach the receptionist.

Administrative Services (accounting, purchasing, mailing labels & lists)

Felecia F. Ashe	(919) 733-4223	feleciaa@bellsouth.net
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Communications (newsletter, web site, press releases)

Lisa R. Hearne, Manager	(919) 733-4208	lhearne@bellsouth.net
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Deputy Director (administrative & financial operations, technical standards)

J. Michael Barham, CPA	(919) 733-4215	mikebarham@bellsouth.net
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Examinations (exam applications, general exam information, address changes)

Phyllis W. Elliott	(919) 733-4224	pwelliot@bellsouth.net
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Executive Director (Board meetings, public hearings, rule-making requests)

Robert N. Brooks	(919) 733-1425	rnbrooks@bellsouth.net
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Licensing (general licensing information)

Buck Winslow, Manager	(919) 733-1421	buckwins@bellsouth.net
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Licensing (CPA certificate applications & renewals, change of status, address changes)

Alice G. Steckenrider	(919) 733-1422	alicegst@bellsouth.net
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Licensing (CPE sponsors, peer review, firm registrations & renewals)

Martha Traina	(919) 733-1423	mtraina@bellsouth.net
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Professional Standards (ethics complaints, declaratory rulings, disciplinary hearings)

Ann J. Hinkle, Manager	(919) 733-1426	ahhinkle@bellsouth.net
Jo Gaskill	(919) 715-2455	jogaskil@bellsouth.net
Lorraine Kelley	(919) 733-1424	lorrainekelley@bellsouth.net

Receptionist

Jodi S. Nelson	(919) 733-4222	cpareceptionist@bellsouth.net
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Please save this page for future reference.



State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.